

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

In the Matter of)	
)	
ESI)	
)	
Complainant,)	
)	Proceeding No. 16-407
v.)	Bureau ID No. EB-16-MD-005
)	
AT&T, CORP.)	
)	
Respondent)	
)	

DECLARATION OF JULIE GARDNER

I, JULIE A. GARDNER, declare under penalty of perjury that the following is true and correct:

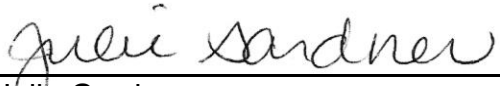
1. My previous declaration in support of ESI’s formal complaint in this proceeding summarized my credentials and expertise at paragraphs 1 and 2, and I hereby incorporate those paragraphs by reference.

2. Through my work auditing enterprise customer invoices for telecommunications services, I became aware that AT&T occasionally fails to properly account for credits when it calculates its USF pass-through charge for enterprise customer invoices. As part of my contract compliance audit of ESI’s invoices, I examined ESI’s invoices from AT&T for **[BEGIN CONFIDENTIAL INFORMATION]** [REDACTED] **[END CONFIDENTIAL INFORMATION]** services

and discovered that AT&T had failed to properly account for ESI's contract credits when it calculated its USF pass-through charge for ESI's **[BEGIN CONFIDENTIAL INFORMATION]** [REDACTED] **[END CONFIDENTIAL INFORMATION]** service.

3. After completing my examination, I briefed ESI regarding the results of my review on February 18, 2015. I informed ESI at that time that my examination had revealed that AT&T had imposed (and to date is still imposing) USF pass-through charges on ESI that exceed the amount permitted under the Commission's rules. Before that briefing, ESI personnel had not been aware of the FCC's rule limiting the amount of any USF pass-through charge nor were ESI personnel aware that AT&T had failed to adequately account for ESI's credits when it calculated the USF pass-through charge on ESI's bills.

I HEREBY DECLARE and affirm that the foregoing statements are true and correct to the best of my knowledge, information, and belief.



Julie Gardner
jgardner@techcaliber.com
770-559-1298

Executed on February 6, 2017